

2009-2010 Preliminary Budget

Draft Dated June 9, 2009

Preliminary Budget Includes

- Reduced staff by 8% through attrition and retirements (on top of 11% reduction last year).
- Continued the 36 hour work week /10% furlough for entire fiscal year.
- July 1st take over of water company operations.
- Reorganization of staff.
- No merit or COLA increases.

Preliminary Budget Includes

- Use of existing Town staff for flood control and bond projects, which offset Town's costs with outside funding sources.
- Emphasis on volunteer recruitment.
- Public Safety Retirement decrease 15.48% to 14.48%.
- State retirement decrease 9.45% to 9.40%.
- 12% health insurance premium increase.

Major Operational Funds

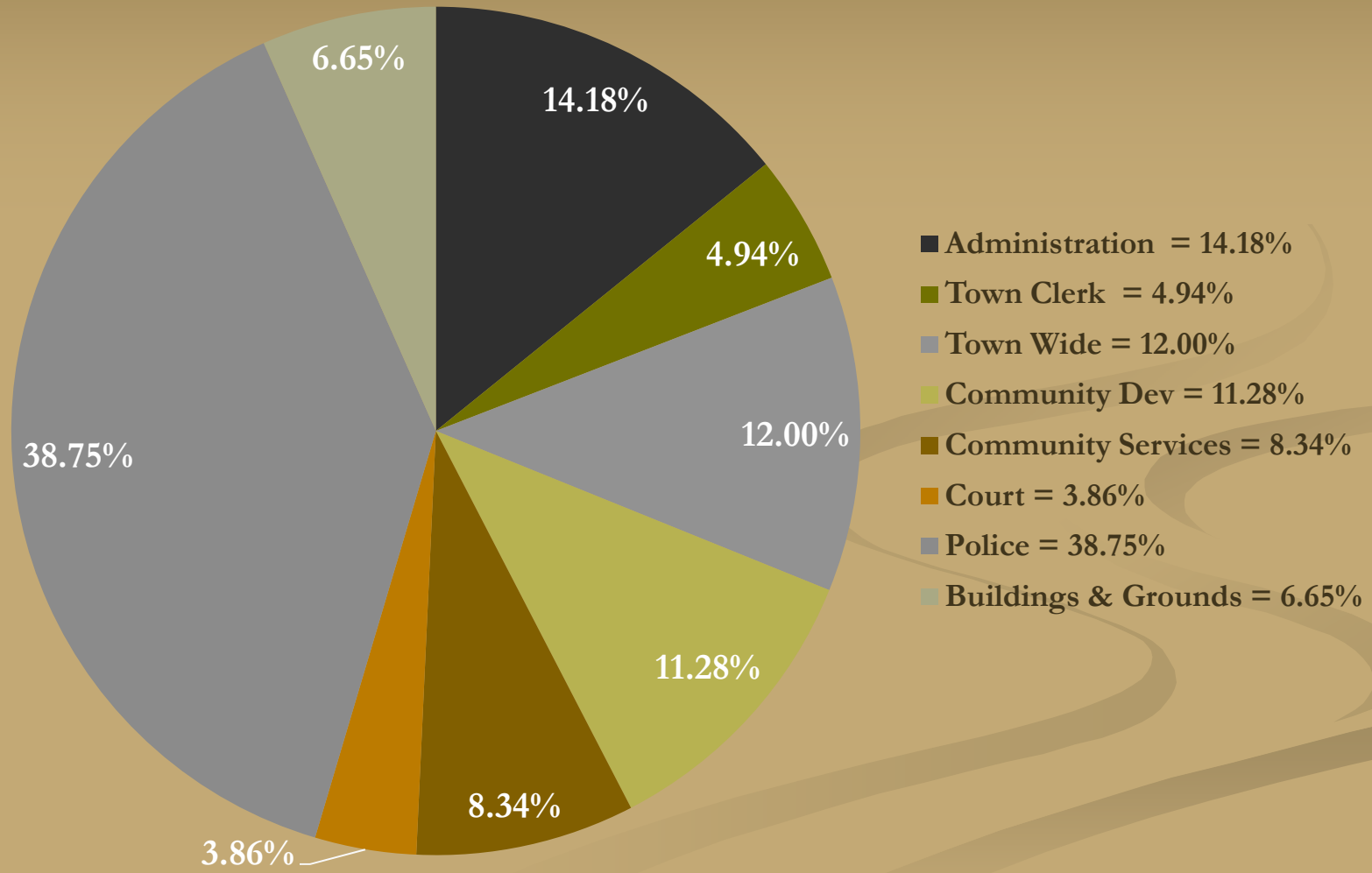
- **General Fund** – provides services that are available to all 4,009 citizens (examples: Police, Library, Parks, Community Development-Planning and Zoning)
- **HURF (Streets)** – provides services that are available to all 4,009 citizens (examples: street & sidewalk repair and maintenance, public transit through CAT, new road construction, transportation planning)

Major Operational Funds

ENTERPRISE FUNDS

- Sanitation – provides trash services to 1,261 customers (including curbside recycling and brush pickup)
- Cemetery – provides services to cemetery customers and their families
- Wastewater – provides wastewater collection and treatment services to 1,010 customers
- Water – provides water distribution and treatment services to 1,778 customers
- Variety of smaller funds providing specific business-like services

GENERAL FUND EXPENSES



Community Services

General Operations

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$0.00	\$0.00	\$0.00	\$52,641.16
Fringes	\$0.00	\$0.00	\$0.00	\$21,797.82
Operations	\$6,672.00	\$5,840.00	\$5,140.00	\$4,140.00
Department Totals	<u>\$6,672.00</u>	<u>\$5,840.00</u>	<u>\$5,140.00</u>	<u>\$78,578.98</u>
New Department which includes Library, Parks, Pool, and Volunteer Services				
Currently 2 FTE				

COMMUNITY SERVICES

Parks and Recreation

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$49,736.00	\$33,543.20	\$41,855.00	\$6,945.12
Fringes	\$19,756.00	\$14,793.11	\$15,194.00	\$3,020.95
Operations	\$52,171.00	\$40,850.00	\$35,740.00	\$36,550.00
Department Totals	<u>\$121,663.00</u>	<u>\$89,186.31</u>	<u>\$92,789.00</u>	<u>\$46,516.07</u>
Summer Concerts 100% donation funded				
July 4th and Halloween staffed by volunteers to offset overtime/staff costs				

COMMUNITY SERVICES

Pool

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$23,125.00	\$40,171.36	\$19,654.00	\$1,736.28
Fringes	\$1,834.00	\$5,594.37	\$5,205.00	\$1,299.51
Operations	\$18,417.00	\$18,325.00	\$10,283.00	\$5,750.00
Department Totals	\$43,376.00	\$64,090.73	\$35,142.00	\$8,785.79
Reflects pool closure for 2009 and 2010 seasons				

COMMUNITY SERVICES

Library

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$35,115.00	\$31,168.28	\$31,422.00	\$32,257.16
Fringes	\$12,287.00	\$9,286.49	\$10,782.00	\$14,354.29
Operations	\$10,616.00	\$10,025.00	\$9,175.00	\$10,750.00
Department Totals	\$58,018.00	\$50,479.77	\$51,379.00	\$57,361.45
Reducing by .5 FTE Currently 1 .5 FTE				

COMMUNITY SERVICES

Heritage Conservancy

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Historic Projects	1,285.00	2000.00	500.00	1,500.00
Department Totals	<u>\$1,285.00</u>	<u>\$2000.00</u>	<u>\$500.00</u>	<u>\$1,500.00</u>

Town Wide

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Legal – Municipal	\$72,984.00	\$95,000.00	\$60,000.00	\$80,000.00
Legal – Court	\$48,404.00	\$50,000.00	\$45,000.00	\$40,000.00
ITC Contract	\$0.00	\$0.00	\$24,500.00	\$46,600.00
VERIP	\$0.00	\$0.00	\$6,000.00	\$15,000.00
Audit Services	\$21,300.00	\$20,000.00	\$18,000.00	\$22,000.00
Liability & Property Ins.	\$41,620.00	\$43,701.13	\$43,000.00	\$43,701.13
ITC Operations	\$280,793.00	\$11,500.00	\$90,613.00	\$30,109.00
Department Totals	<u>\$465,101.00</u>	<u>\$220,201.13</u>	<u>\$287,113.00</u>	<u>\$277,410.13</u>
ITC has been combined with this department. Costs are reimbursed by the Admin. Fee				

Administration

Town Manager - Human Resources - Finance

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$134,497.00	\$125,446.06	\$113,600.00	\$217,844.38
Fringes	\$42,203.00	\$44,405.64	\$41,178.00	\$84,283.53
Operational Expenses	33,703.00	27,500.00	17,813.00	25,510.00
Department Totals	<u>\$210,403.00</u>	<u>\$197,351.70</u>	<u>\$172,591.00</u>	<u>\$327,637.91</u>
Town Manager, Assistant Town Manager - Human Resource, and Finance Reduced by 1.5 FTE Currently 4.5 FTE				

Town Clerk

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$110,081.00	\$125,446.06	\$122,666.00	\$66,883.18
Fringes	\$26,811.00	\$43,634.68	\$41,249.00	\$24,372.79
Operating Expenses	\$41,054.00	\$23,020.00	\$7,519.00	\$22,995.00
Department Totals	<u>\$177,946.00</u>	<u>\$192,100.74</u>	<u>\$171,434.00</u>	<u>\$114,250.97</u>
Reduced by 1.5 FTE - Currently 1.5 FTE				
Council Salaries and Travel/education; employee and volunteer appreciation				
Elections for General Plan, Town Council and Home Rule - March/May				

Community Development

Summary by Category

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$260,514.00	\$244,420.80	\$232,466.00	\$162,274.32
Fringe	\$76,090.00	\$78,879.67	\$85,047.00	\$66,618.86
Operations	\$60,647.00	\$40,800.00	\$25,206.00	\$31,700.00
Department Totals	<u>\$397,251.00</u>	<u>\$364,100.47</u>	<u>\$342,719.00</u>	<u>\$260,593.18</u>
Reduced by 1.5 FTE				
Currently 4.5 FTE				

Court

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$67,626.00	\$68,765.60	\$64,129.00	\$64,029.44
Contract Labor	\$12,007.00	\$1,500.00	\$2,000.00	\$1,500.00
Fringes	\$14,456.00	\$17,182.74	\$15,760.00	\$15,065.09
Operations	\$9,222.00	\$8,050.00	\$8,925.00	\$8,660.00
Department Totals	<u>\$103,311.00</u>	<u>\$95,498.34</u>	<u>\$90,814.00</u>	<u>\$89,254.53</u>
Currently Judge, Senior Court Clerk and PT Court Clerk				

Buildings & Grounds

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$128,775.00	\$88,171.20	\$80,006.00	\$41,212.08
Fringes	\$31,126.00	\$46,616.32	\$31,165.00	\$18,401.35
GADA Debt Service	\$0.00	\$36,958.76	\$36,958.00	\$35,709.00
Operations	85,318.00	70,500.00	52,950.00	58,350.00
Department Totals	\$245,219.00	\$242,246.28	\$201,079.00	\$153,672.43
Reduced by 1.5 FTE Currently 4 FTE Temporary building lease terminated				

POLICE

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$500,593.00	\$476,631.20	\$458,632.00	\$434,187.64
Fringes	\$163,215.00	\$179,083.70	\$193,464.07	\$197,195.30
Dispatching Contract	\$136,755.00	\$125,240.00	\$130,336.00	\$132,496.00
Animal Control Expenses	\$249.00	\$1,000.00	\$100.00	\$800.00
Animal Shelter Services	\$9,312.00	\$8,500.00	\$8,400.00	\$7,600.00
Operations	\$76,840.00	\$82,600.00	\$54,850.00	\$123,337.00
Department Totals	\$886,964.00	\$873,054.90	\$845,782.07	\$895,615.94

The Emergency Services Sales Tax of \$35,000 will offset equipment purchases

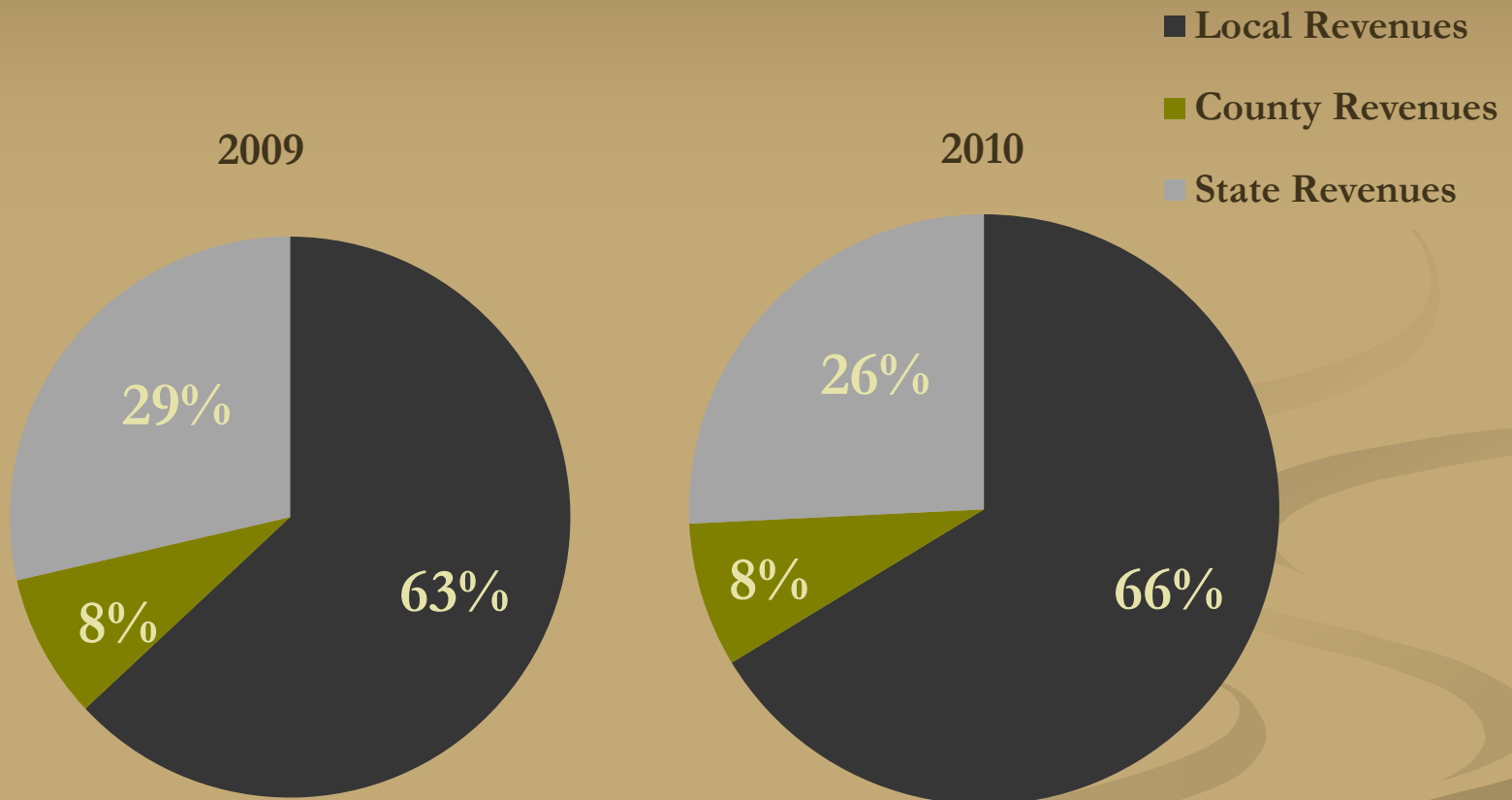
School Resource Officer position dependent on grant; currently budgeted as patrol position

Animal Control Officer at .75 FTE

Reduced by 1 FTE

Currently 2 Sergeants, 6 Officers, Chief, Admin Asst, and Animal Control

General Fund Revenue Sources



General Fund Revenues

Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
LOCAL REVENUES				
Franchise Royalties	\$34,752.00	\$36,000.00	\$35,000.00	\$61,000.00
Business & Home Occupation. Licenses	\$6,575.00	\$12,500.00	\$7,165.00	\$8,000.00
Building Permits	\$58,500.00	\$75,000.00	\$43,000.00	\$65,000.00
General P&Z	\$3,065.00	\$5,000.00	\$1,500.00	\$5,000.00
Facilities Rentals	\$3,577.00	\$9,800.00	\$6,400.00	\$3,200.00
Magistrate Court Fines	\$67,515.00	\$65,000.00	\$42,000.00	\$50,000.00
Assumes a 2% Franchise APS Fee Tax				

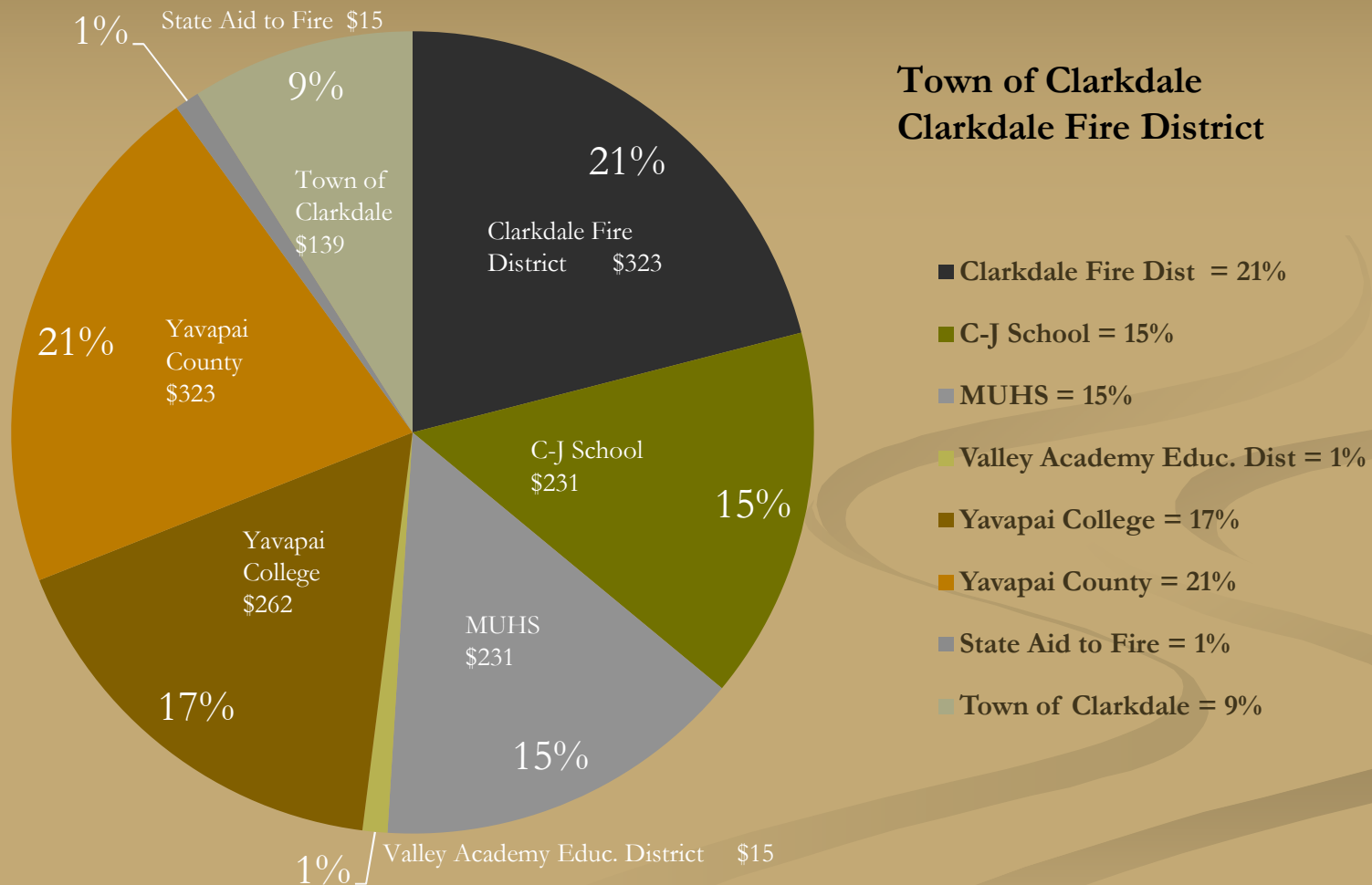
General Fund Revenues Cont.

Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Local Sales Tax (except construction)	\$794,337.00	\$392,989.10	\$306,000.00	\$481,736.00
Streets Sales Tax Transfer	\$0.00	\$0.00	\$0.00	\$275,265.00
Emergency Services Sales Tax	\$97,174.00	\$89,304.74	\$76,500.00	\$68,795.00
Pool Concessions	\$806.00	\$0.00	\$655.00	\$0.00
General Concessions	\$0.00	\$0.00	\$887.00	\$0.00
Fire District Revenue	\$124,611.00	\$213,421.04	\$179,705.00	\$0.00
Construction Sales Tax	\$0.00	\$182,003.25	\$100,000.00	\$74,119.00
Interest Income		\$30,000.00	\$15,000.00	\$15,000.00

General Fund Revenues Cont.

Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Animal Control	\$781.00	\$1,500.00	\$1,900.00	\$1,500.00
Property Tax	\$243,331.00	\$279,272.46	\$256,336.00	\$403,892.00
Pool Income	\$11,009.00	\$7,500.00	\$3,370.00	\$0.00
Library Fees	\$0.00	\$0.00	\$500.00	\$300.00
Library General	\$0.00	\$0.00	\$1,000.00	\$500.00
4th July Income	\$0.00	\$750.00	\$3,000.00	\$750.00
Miscellaneous	\$62,808.00	\$6,000.00	\$7,900.00	\$1,000.00
Forfeiture, Auctions, Reposs	\$0.00	\$50,000.00	\$0.00	\$50,000.00
Development & Growth	\$0.00	\$150,000.00	\$0.00	\$150,000.00
**Property Tax increase from \$.71 per \$100 to \$.9121 per \$100				

2008 Property Tax Responsibility



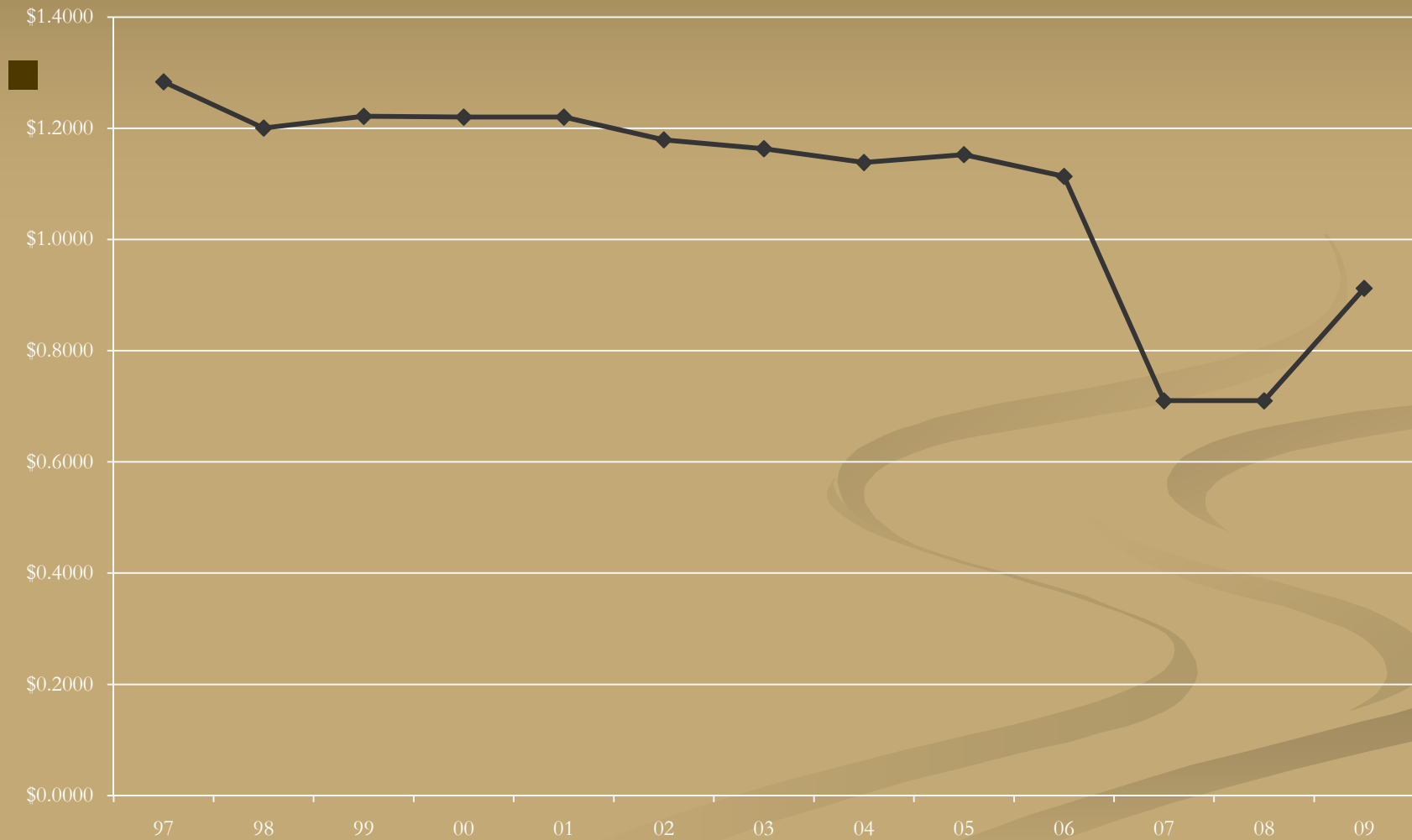
Property Tax Rate Impacts – Residentially Assessed Property

	<u>Current</u>	<u>Trial Budget</u>	
Limited Cash Value	FY 2009	FY 2010	
	@ \$0.71	@\$0.9121	
			<u>Increase</u>
\$100,000	\$ 71.00	\$ 91.21	\$20.21
\$200,000	\$142.00	\$182.42	\$40.42
\$300,000	\$213.00	\$273.63	\$60.63

Property Tax Rate Impacts – Commercially Assessed (23%) Property

Limited Cash Value	<u>Current</u>	<u>Trial Budget</u>	
	FY 2009	FY 2010	
	@ \$0.71	@ \$0.9121	
			<u>Increase</u>
\$100,000	\$ 163.30	\$209.78	\$ 46.48
\$200,000	\$326.60	\$419.57	\$ 92.97
\$300,000	\$499.68	\$641.91	\$142.23

Property Tax Comparison Chart



General Fund Revenues Cont.

Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Admin Fee Transfer from Water	\$0.00	\$0.00	\$0.00	\$57,434.17
Admin Fee Transfer from Sewer	\$0.00	\$0.00	\$0.00	\$34,532.17
Admin Fee Transfer from Streets	\$0.00	\$0.00	\$0.00	\$59,480.04
Admin Fee Transfer from Cemetery	\$0.00	\$0.00	\$0.00	\$4,143.86
Admin Fee Transfer from YFC Grants	\$0.00	\$0.00	\$0.00	\$16,000.00
Admin Fee Transfer from Sanitation	\$0.00	\$0.00	\$0.00	\$22,194.71
Admin Fee Transfer from Developers	\$0.00	\$0.00	\$0.00	\$4,431.88

General Fund –County Revenues

Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
COUNTY REVENUES				
Motor Vehicle Licenses	\$225,368.00	\$227,300.00	\$205,000.00	\$205,000.00
Yavapai County Library District	\$26,445.00	\$27,767.25	\$27,767.00	\$27,767.25
Total County Revenues	\$251,813.00	\$255,067.25	\$232,767.00	\$232,767.25

General Fund - State Revenues

Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
STATE REVENUES				
State Sales Tax	\$338,206.00	\$332,847.00	\$299,563.00	\$282,920.00
State Income Tax Sharing	\$517,886.00	\$542,486.00	\$542,486.00	\$475,112.00
Total State Revenues	\$856,092.00	\$875,333.00	\$842,049.00	\$758,032.00
Reflects 15% decline in State Sales Tax and 14% decline in State Income Tax Sharing				

ENTERPRISE FUNDS

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DEVELOPMENT REIMBURSEMENT FUND

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Highlands	\$0.00	\$307,000.00	\$23,903.00	\$307,000.00
Mountain Gate	\$0.00	\$302,000.00	\$75,829.00	\$306,431.88
Department Totals	\$0.00	\$609,000.00	\$99,732.00	\$613,431.88
Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Highlands	\$0.00	\$307,000.00	\$141,591.00	\$307,000.00
Mountain Gate	\$0.00	\$302,000.00	\$150,572.00	\$306,431.88
Miscellaneous	\$0.00	\$0.00	\$6,030.00	\$0.00
Department Totals	\$0.00	\$609,000.00	\$298,193.00	\$613,431.88
DEVELOPMENT FUND BALANCE	\$0.00	\$0.00	\$198,461.00	\$0.00

GRANT FUND

Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
School Resource Officer Expense	\$49,491.22	\$51,465.65	\$51,464.00	\$47,632.42
School Resource Officer Revenue	\$49,491.22	\$51,465.65	\$51,464.00	\$47,632.42
Yavapai County Flood Control Expense	\$0.00	\$0.00	\$0.00	\$160,000.00
Yavapai County Flood Control Revenue	\$0.00	\$0.00	\$0.00	\$160,000.00
Safe Routes to School Expense	\$0.00	\$0.00	\$0.00	\$150,000.00
Safe Routes to School Revenue	\$0.00	\$0.00	\$0.00	\$150,000.00
TEA GRANTS				
Clarkdale Parkway Expenses	\$0.00	\$0.00	\$0.00	\$500,000.00
89A Sidewalks	\$0.00	\$0.00	\$0.00	\$1,000,000.00
Tea Grant Revenue	\$0.00	\$0.00	\$0.00	\$1,500,000.00
Other Grant Expenses	\$0.00	\$0.00	\$47,303.00	\$75,000.00
Other Grant Revenues	\$0.00	\$0.00	\$47,303.00	\$75,000.00
Total Grant Expenses	\$49,491.22	\$51,465.65	\$98,767.00	\$1,932,632.41
Total Grant Revenues	\$49,491.22	\$51,465.65	\$98,767.00	\$1,932,632.42

AMERICAN RECOVERY & REINVESTMENT ACT GRANTS

Category		2008-2009		2009-2010
		Budget	Projected	Budget
		0.00	0.00	
WATER SECURITY		0.00	0.00	68,000.00
TWIN FIVE WATER LINE RELOCATION PROJECT		0.00	0.00	3,487,582.00
LOWER CLARKDALE WATER LINE REPLACEMENT		0.00	0.00	2,152,075.00
WASTEWATER RECLAMATION FACILITY		0.00	0.00	12,031,380.00
UTILITY READER METERS		0.00	0.00	450,000.00
BROADBAND TECH OPERATIONS - LIBRARY		0.00	0.00	800,000.00
VERDE VALLEY BROADBAND		0.00	0.00	1,000,000.00
DEVELOPMENT & GROWTH		0.00	0.00	2,000,000.00
Total ARRA Expenses		0.00	0.00	21,989,037.00
Total ARRA Reveues				\$21,989,037.00

COURT ENHANCEMENT FEES

Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Court Enhancement Expenses	\$0.00	\$0.00	\$2,750.00	\$2,900.00
Court Enhancement Revenues	\$0.00	\$0.00	\$2,818.75	\$3,041.25

IMPACT FEE FUND

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Civil Impact Fee Expenses	\$0.00	\$0.00	\$0.00	\$9,341.24
Civil Impact Fee Revenues	\$0.00	\$0.00	\$9,341.24	\$32,862.77
Wastewater Impact Expenses	\$0.00	\$0.00	\$0.00	\$7,269.30
Wastewater Impact Revenues	\$0.00	\$0.00	\$7,269.30	\$25,565.55
Water Impact Expenses	\$0.00	\$0.00	\$0.00	\$2,380.05
Water Impact Revenues	\$0.00	\$0.00	\$2,380.05	\$26,240.05
Park Impact Expenses	\$0.00	\$0.00	\$0.00	\$11,008.50
Park Impact Revenues	\$0.00	\$0.00	\$11,008.50	\$47,978.71
Library Impact Expenses	\$0.00	\$0.00	\$0.00	\$1,645.13
Library Impact Revenues	\$0.00	\$0.00	\$1,645.13	\$7,170.00
Police Impact Expenses	\$0.00	\$0.00	\$0.00	\$1,879.85
Police Impact Revenues	\$0.00	\$0.00	\$1,879.85	\$7,410.60
Total Expenses	\$0.00	\$0.00	\$0.00	\$33,524.06
Total Revenues	\$0.00	\$0.00	\$33,524.06	\$147,227.68
Difference	\$0.00	\$0.00	\$33,524.06	\$113,703.62

HURF – STREETS EXPENSES

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Streets				
Salaries	\$258,644.00	\$311,307.86	\$253,467.00	\$144,772.99
Contract Labor	\$0.00	\$5,400.00	\$0.00	\$5,400.00
Fringes	\$75,972.00	\$123,084.99	\$98,110.00	\$60,709.09
Transit Contract	\$43,128.00	\$49,488.00	\$49,488.00	\$56,261.00
Street Improvements	\$82,377.00	\$5,644.22	\$3,250.00	\$107,000.00
Operations	\$252,343.00	\$286,617.00	\$158,693.00	\$205,357.30
Reimbursement Fee Transfer to GF	\$0.00	\$0.00	\$0.00	\$59,480.04
Total Street Department Expenses	\$712,464.00	\$781,542.07	\$563,008.00	\$638,980.43
R&M CONTRACTS				
Personnel	\$1,873.00	\$5,766.00	\$8,259.00	\$0.00
Equipment R&M	\$33.00	\$15,000.00	\$50.00	\$15,000.00
Miscellaneous	\$0.00	\$300.00	\$0.00	\$300.00
Total R&M Expenses	\$1,906.00	\$21,066.00	\$8,309.00	\$15,300.00
Department Totals	\$714,370.00	\$802,608.07	\$571,317.00	\$654,280.43
Currently 4FTE				
Highway User Revenue Funds (HURF) – Gasoline				
Local Transportation Assistance Fund (LTAF)				
Transfer from General Fund (.4445 local tax)				

HURF – STREETS REVENUES

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
LOCAL DEPARTMENT REVENUES				
Interest Income	\$41,713.00	\$2,535.00	\$1,000.00	\$2,535.00
Donations	\$0.00	\$3,000.00	\$0.00	\$3,000.00
LGIP Hold	\$0.00	\$0.00	\$0.00	\$0.00
Misc Income	\$33,213.00	\$6,500.00	\$23,775.00	\$6,500.00
Transfer In from General Fund Sales Tax	\$342,284.00	\$321,529.23	\$220,000.00	\$275,265.00
Cash Carryover	\$6,356.00	\$63,009.16	\$6,356.00	\$0.00
Cash Carryover - ROW & Curb	\$0.00	\$50,000.00	\$0.00	\$50,000.00
Cash Carryover - Bent River Maintenance	\$0.00	\$4,317.00	\$0.00	\$4,642.43
Equipment Rental – Utility	\$0.00	\$0.00	\$11,400.00	\$15,000.00
Department Total Local Revenues	<u>\$423,566.00</u>	<u>\$450,890.39</u>	<u>\$262,531.00</u>	<u>\$356,942.43</u>
R&M CONTRACTS				
Cottonwood R&M	\$2,220.00	\$8,507.40	\$800.00	\$5,100.00
Clarkdale-Jerome School R&M	\$1,237.00	\$7,458.60	\$0.00	\$5,100.00
CDF R&M	\$0.00	\$7,458.60	\$1,606.00	\$5,100.00
Total R&M Revenues	<u>\$3,457.00</u>	<u>\$23,424.60</u>	<u>\$2,406.00</u>	<u>\$15,300.00</u>
STATE SHARED REVENUES				
Highway User Revenue Fund (HURF)	\$305,476.00	\$312,736.00	\$281,463.00	\$264,459.00
Lotto (LTAF)	\$23,004.00	\$17,743.00	\$24,917.00	\$17,579.00
Total State Shared Revenues	<u>\$328,480.00</u>	<u>\$330,479.00</u>	<u>\$306,380.00</u>	<u>\$282,038.00</u>
TOTAL DEPARTMENT REVENUES	<u>\$755,503.00</u>	<u>\$804,793.99</u>	<u>\$571,317.00</u>	<u>\$654,280.43</u>
STREET FUND BALANCE	<u>\$41,133.00</u>	<u>\$2,185.92</u>	<u>\$0.00</u>	<u>\$0.00</u>

SANITATION FUND

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
SANITATION EXPENDITURES				
Salaries	\$53,762.00	\$44,532.32	\$35,955.00	\$7,452.43
Fringes	\$11,578.00	\$17,327.28	\$14,049.00	\$3,049.67
Operating Expenses	\$12,115.00	\$9,350.00	\$11,060.00	\$10,925.00
Contractual Services - Residential	\$190,180.00	\$180,000.00	\$184,300.00	\$195,000.00
Liability & Property Insurance	\$2,548.00	\$3,000.00	\$3,000.00	\$2,520.00
Contractual Services – Recycle	\$4,650.00	\$6,000.00	\$6,000.00	\$3,000.00
Transfer to Trash Capital Fund		\$20,555.40	\$19,200.00	\$28,858.19
Administration Fee Transfer to GF	\$0.00	\$0.00	\$0.00	\$22,194.71
Sanitation Total Expenses	\$274,833.00	\$280,765.00	\$273,564.00	\$273,000.00
SANITATION REVENUES				
User Fee's	\$235,575.00	\$280,765.00	\$273,000.00	\$273,000.00
Late Fees	\$110.00	\$0.00	\$600.00	\$0.00
Sanitation Total Revenues	\$235,685.00	\$280,765.00	\$273,600.00	\$273,000.00

SANITATION CAPITAL FUND

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
SANITATION CAPITAL FUND EXPENSES				
Transfer to Sanitation CIP Fund	\$0.00	\$0.00	\$277,001.00	\$30,358.19
Sanitation Capital Total Expenses	\$0.00	\$0.00	\$277,001.00	\$30,358.19
SANITATION CAPITAL FUND REVENUES				
Interest Income	\$4,207.00	\$3,000.00	\$1,500.00	\$1,500.00
Capital Transfers In	\$22,272.00	\$20,555.40	\$19,200.00	\$28,858.19
Cash - Capital Fund carry over	\$256,301.00	\$317,746.03	\$256,301.00	\$0.00
Sanitation Capital Total Revenues	\$282,780.00	\$341,301.43	\$277,001.00	\$30,358.19
Total Sanitation O&M Expenses				
	\$274,833.00	\$280,765.00	\$273,564.00	\$273,000.00
Total Sanitation Capital Fund Expenses				
	\$0.00	\$0.00	\$277,001.00	\$30,358.19
TOTAL EXPENSES				
	\$274,833.00	\$280,765.00	\$550,565.00	\$303,358.19
Total Sanitation O&M Revenues				
	\$235,685.00	\$280,765.00	\$273,600.00	\$273,000.00
Total Sanitation Capital Fund Revenues				
	\$282,780.00	\$341,301.43	\$277,001.00	\$30,358.19
TOTAL REVENUES				
	\$518,465.00	\$622,066.43	\$550,601.00	\$303,358.19
Sanitation Gain/Loss				
	\$243,632.00	\$341,301.43	\$36.00	\$0.00

CEMETERY FUND

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$46,997.00	\$26,794.14	\$23,000.00	\$17,646.41
Fringes	\$15,891.00	\$12,417.38	\$10,437.00	\$8,528.59
Liability & Property Insurance	\$3,398.00	\$3,567.43	\$3,500.00	\$3,613.65
Operating Expenses	\$16,663.00	\$16,730.00	\$14,563.00	\$11,650.00
Administration Fee Transfer to GF	\$0.00	\$0.00	\$0.00	\$4,143.86
Cemetery Expense Totals	<u>\$82,949.00</u>	<u>\$59,508.95</u>	<u>\$51,500.00</u>	<u>\$45,582.51</u>
CEMETERY REVENUES				
Lot Sales	\$39,110.00	\$17,803.58	\$17,000.00	\$13,374.00
Interment	\$500.00	\$19,803.58	\$5,235.00	\$19,803.00
Prepay	\$13,000.00	\$10,000.00	\$0.00	\$5,365.51
Grave Liners	<u>\$5,095.00</u>	<u>\$11,901.79</u>	<u>\$1,300.00</u>	<u>\$7,040.00</u>
Cemetery Revenue Totals	<u>\$57,705.00</u>	<u>\$59,508.95</u>	<u>\$23,535.00</u>	<u>\$45,582.51</u>
CEMETERY FUND BALANCE	-\$25,244.00	\$0.00	-\$27,965.00	\$0.00
Reduced by .5 FTE Presumes new rates				

CEMETERY – PERPETUAL CARE

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$0.00	\$1,000.00	\$0.00	\$0.00
Topsoil Additions	\$0.00	\$5,000.00	\$0.00	\$2,500.00
Sprinkler System	\$0.00	\$5,000.00	\$0.00	\$1,000.00
Perpetual Care Expense Totals	\$0.00	\$11,000.00	\$0.00	\$3,500.00
Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Perpetual Care Payment	\$11,400.00	\$10,000.00	\$1,800.00	\$3,843.00
Interest Income	\$9,275.00	\$5,000.00	\$0.00	\$0.00
Cash Carryover - Perpetual Care	\$210,448.00	\$212,436.36	\$212,248.00	\$212,591.00
Perpetual Care Revenue Totals	\$231,123.00	\$227,436.36	\$214,048.00	\$216,434.00
PERPETUAL CARE FUND BALANCE	\$231,123.00	\$216,436.36	\$214,048.00	\$212,934.00
Reduced by .5 FTE				
Presumed new rates				

WASTEWATER O&M

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
WASTEWATER EXPENSES				
Salaries	\$139,793.00	\$111,207.76	\$99,600.00	\$105,991.70
Fringes	\$43,440.00	\$43,616.63	\$39,399.00	\$44,396.65
Operating Expenses	\$63,315.00	\$28,800.00	\$30,711.00	\$68,078.18
Electrical Service	\$22,632.00	\$20,000.00	\$20,500.00	\$20,000.00
Liability & Property Insurance	\$6,795.00	\$7,783.50	\$7,783.00	\$7,793.46
Professional Service	\$24,051.00	\$4,000.00	\$7,000.00	\$2,000.00
Equipment Purchases	\$8,470.00	\$1,500.00	\$3,000.00	\$2,000.00
Depreciation Expense	\$55,677.00	\$25,000.00	\$25,000.00	\$0.00
Chemical Testing	\$79,126.00	\$30,000.00	\$40,000.00	\$30,000.00
WW Expense Totals	\$443,299.00	\$271,907.89	\$272,993.00	\$280,260.00
WASTEWATER REVENUES				
User Fees	\$215,234.00	\$283,341.27	\$211,000.00	\$278,760.00
Misc Fees	-\$122,672.68	-\$22,522.98	-\$137,195.85	-\$130,495.74
Cash Carryover	\$122,966.68	\$27,522.98	\$138,395.85	\$131,995.74
WW Revenue Totals	\$215,528.00	\$288,341.27	\$212,200.00	\$280,260.00
WASTEWATER O&M FUND BALANCE	-\$227,771.00	\$16,433.38	-\$60,793.00	\$0.00
Budgeted 4.5 FTE New Rate Effective June, 2009				

WW SLUDGE

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Sludge Removal	\$4,392.05	\$40,240.34	\$0.00	\$40,000.00
Department Totals	\$4,392.05	\$40,240.34	\$0.00	\$40,000.00
Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Sludge Removal Revenue	\$10,351.68	\$12,717.36	\$12,355.00	\$30,300.00
Sludge Removal Interest	\$3,450.29	\$0.00	\$3,074.17	\$3,299.89
Cash Carryover	\$0.00	\$27,522.98	\$138,395.85	\$131,995.74
Department Totals	\$13,801.97	\$40,240.34	\$153,825.01	\$165,595.63

WW LINE REPLACEMENT

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
LINE REPLACEMENT EXPENSES				
Salaries	\$10,199.00	\$18,181.28	\$16,700.00	\$17,870.11
Fringes	\$13,594.00	\$7,852.51	\$7,622.00	\$7,567.91
Operating Expenses	\$0.00	\$2,000.00	\$0.00	\$10,863.80
Equipment Rental	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Engineering	\$0.00	\$15,000.00	\$0.00	\$12,000.00
Line Replacement	\$7,791.00	\$185,127.52	\$800.00	\$268,499.98
Line Replacement Expense Totals	\$31,584.00	\$229,161.31	\$25,122.00	\$317,801.81
LINE REPLACEMENT REVENUE				
Line Replacement Revenue	\$18,667.00	\$30,517.85	\$31,502.72	\$37,312.24
Cash Carryover	\$274,108.85	\$198,643.46	\$280,489.57	\$280,489.57
Line Replacement Revenue Totals	\$292,775.85	\$229,161.31	\$311,992.29	\$317,801.81
WW LINE REPLACEMENT BALANCE	\$261,191.85	\$0.00	\$286,870.29	\$0.00

WW LIFT STATION

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$0.00	\$1,000.00	\$9,200.00	\$2,302.56
Fringes	\$0.00	\$191.84	\$3,891.00	\$967.75
Operating Expenses	\$0.00	\$1,500.00	\$0.00	\$2,050.00
Equipment Rental	\$0.00	\$500.00	\$0.00	\$218.74
Lift Station Replacement	\$5,726.00	\$36,724.87	\$0.00	\$35,845.52
Department Totals	\$5,726.00	\$39,916.71	\$13,091.00	\$41,384.57
Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Lift Station Fund				
Interest	\$844.53	\$973.58	\$1,304.05	\$1,009.38
Cash Carryover - Lift Station	\$46,481.33	\$38,943.14	\$40,375.19	\$40,375.19
Department Totals	\$47,325.86	\$39,916.72	\$41,679.25	\$41,384.57
WASTEWATER LIFT STATION FUND BALANCE	\$41,599.86	\$0.01	\$28,588.25	\$0.00

WW PLANT & EQUIPMENT

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$48,458.00	\$35,263.28	\$35,100.00	\$2,700.36
Fringes	\$7,658.00	\$13,590.09	\$11,055.00	\$1,051.85
WW Plant & Equipment Improvements	\$695.00	\$0.00	\$0.00	\$2,500.00
Effluent Delivery System	\$353.00	\$0.00	\$0.00	\$0.00
Operations	\$14,056.00	\$0.00	\$9,300.00	\$2,500.00
WW Land Acquisition	\$0.00	\$0.00	\$1,576.00	\$0.00
Plant Closure	\$0.00	\$0.00	\$0.00	\$0.00
P&E Expense Totals	\$71,220.00	\$48,853.37	\$57,031.00	\$8,752.21
Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
WIFA Loan	\$0.00	\$0.00	\$0.00	\$0.00
Other Loans	\$0.00	\$0.00	\$0.00	\$0.00
Capacity Fees Paid	\$0.00	\$32,420.00	\$6,500.00	\$32,420.00
Effluent Cost Sharing	\$1,066,337.00	\$0.00	\$0.00	\$0.00
Plant & Equipment Interest	\$2,662.00	\$0.00	\$4,116.97	\$4,279.47
Cash Carryover	\$164,678.61	\$0.00	\$171,178.61	\$177,678.61
P&E Revenue Totals	\$1,233,677.61	\$32,420.00	\$181,795.58	\$214,378.08
WASTEWATER PLANT & EQUIPMENT				
FUND BALANCE	\$1,162,457.61	-\$16,433.37	\$124,764.58	\$205,625.87

WW IMPACT FEE PROJECTS

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
WW Development Project	\$0.00	\$526,496.55	\$0.00	\$591,051.70
Department Totals	\$0.00	\$526,496.55	\$0.00	\$591,051.70
Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Sewer Development Fees	\$3,242.00	\$25,000.00	\$0.00	\$25,000.00
Development Fee Interest	\$0.00	\$12,231.62	\$13,469.40	\$13,806.14
Cash Carryover – Development	\$538,776.16	\$489,264.92	\$552,245.56	\$552,245.56
Department Totals	\$542,018.16	\$526,496.54	\$565,714.97	\$591,051.70
WW DEVELOPMENTFUND BALANCE	\$542,018.16	-\$0.01	\$565,714.97	\$0.00

WATER O&M EXPENSE

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$140,820.00	\$163,593.60	\$160,332.00	\$162,837.79
Fringes	\$25,018.00	\$79,891.17	\$67,031.00	\$65,340.98
Operating Expenses	\$332,394.00	\$23,350.00	\$22,700.00	\$127,725.00
Utility Costs	\$3,429.00	\$38,050.00	\$39,650.00	\$46,500.00
Professional Service	\$32,228.00	\$12,000.00	\$11,500.00	\$16,000.00
Equipment	\$0.00	\$4,000.00	\$2,500.00	\$11,500.00
Liability & Property Insurance	\$0.00	\$7,500.00	\$0.00	\$7,500.00
ADEQ Fees	\$0.00	\$3,937.95	\$0.00	\$3,937.95
AIAC Obligations	\$39,988.00	\$40,000.00	\$40,000.00	\$33,000.00
Contract Services	\$243,443.00	\$153,015.00	\$137,000.00	\$0.00
Waterline Taps	\$95.00	\$20,000.00	\$100.00	\$20,000.00
Growth Premium Fee	\$39,000.00	\$150,000.00	\$4,500.00	\$150,000.00
Arsenic O&M	\$0.00	\$113,720.00	\$20,000.00	\$80,000.00
Debt Service	\$361,940.00	\$497,733.00	\$497,733.00	\$491,333.00
Water O&M Expense Totals	\$1,218,355.00	\$1,306,790.72	\$1,003,046.00	\$1,215,674.72
Budgeted 4.5 FTE				

WATER O&M REVENUE

Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Water Base/Usage Fees	\$1,204,622.00	\$1,112,000.00	\$1,030,000.00	\$1,025,000.00
Connection Fee - Type A	\$8,510.00	\$50,000.00	\$1,800.00	\$50,000.00
Connection Fee - Type B	\$1,500.00	\$150,000.00	\$4,500.00	\$150,000.00
Tap Fees	\$798.00	\$20,000.00	\$0.00	\$20,000.00
Regional Water Committees – WAC	\$6,066.00	\$5,644.00	\$5,644.00	\$6,827.52
Other Fees	\$16,428.00	\$22,923.00	\$8,750.00	\$19,440.00
Misc Revenue	\$2,079.00	\$1,500.00	\$0.00	\$1,500.00
Department Totals	<u>\$1,240,003.00</u>	<u>\$1,362,067.00</u>	<u>\$1,050,694.00</u>	<u>\$1,272,767.52</u>
TRANSFER TO/FROM WATER				
CAPITAL IMPROVEMENTS	\$21,648.00	\$55,276.28	\$47,648.00	\$57,092.80

WATER CAPITAL IMPROVEMENT

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Wells	\$3,996.00	\$30,270.53	\$14,294.40	\$17,127.84
Storage	\$0.00	\$24,216.43	\$14,294.40	\$17,127.84
Booster Pumping	\$0.00	\$3,027.05	\$2,382.40	\$2,854.64
Valves	\$0.00	\$3,027.05	\$2,382.40	\$2,854.64
Fire Flow Upgrades	\$0.00	\$0.00	\$7,147.20	\$8,563.92
System Expansion	\$0.00	\$0.00	\$7,147.20	\$8,563.92
Legal Services – Adjudication	\$0.00	\$20,660.25	\$0.00	\$38,122.52
Regional Water Committees – WAC	\$0.00	\$16,127.56	\$0.00	\$0.00
Water Resource Development Projects	\$0.00	\$204,093.96	\$0.00	\$371,721.96
2006-Series Fire Flow Upgrades	\$0.00	\$369,439.18	\$0.00	\$369,439.18
2006-Series System Improvements	\$0.00	\$1,900,161.58	\$78,000.00	\$1,744,161.00
General Water System Improvements	\$0.00	\$0.00	\$120,000.00	\$69,766.16
Total Expenses	\$3,996.00	\$2,571,023.59	\$245,648.00	\$2,650,303.62

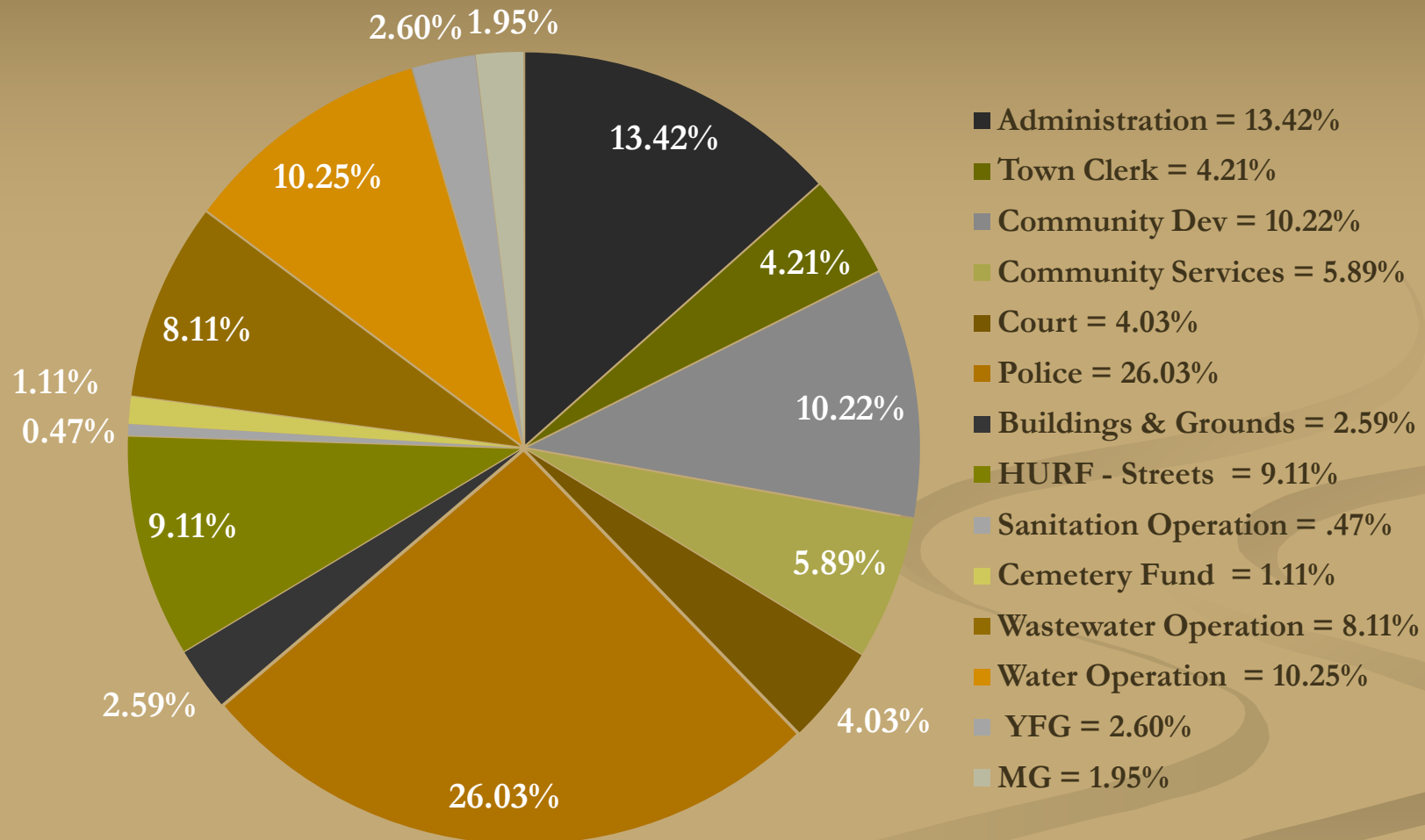
WATER CAPITAL IMPROVEMENT

Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Wells	\$78,825.00	\$70,560.00	\$70,000.00	\$85,344.00
Storage	\$4,735.00	\$4,410.00	\$4,400.00	\$5,334.00
Booster Pumping	\$7,769.00	\$7,232.40	\$7,200.00	\$8,747.76
Valves	\$0.00	\$0.00	\$0.00	\$0.00
System Expansion	\$0.00	\$2,500.00	\$0.00	\$0.00
Interest – Wells	\$0.00	\$49,632.29	\$0.00	\$0.00
Water Resource Development Projects - Carryover	\$131,033.96	\$131,033.96	\$201,033.96	\$286,377.96
Gila River Adjudication – Carryover	\$13,427.00	\$13,427.85	\$20,627.00	\$29,374.76
Water Conservation - Carryover	\$8,183.58	\$8,183.58	\$12,583.58	\$17,917.58
Regional Water Committee – WAC	\$10,482.76	\$10,482.76	\$16,126.76	\$22,954.28
Wells – Carryover	\$392,016.69	\$30,270.53	\$406,311.09	\$423,438.93
Storage - Carryover	\$313,613.35	\$24,216.43	\$327,907.75	\$345,035.59
Booster Pumping – Carryover	\$39,201.67	\$3,027.05	\$41,584.07	\$44,438.71
Valves – Carryover	\$39,201.67	\$3,027.05	\$41,584.07	\$44,438.71
System Expansion – Carryover	\$0.00	\$0.00	\$7,147.20	\$8,052.20
Fire Flow Upgrades – Carryover	\$0.00	\$0.00	\$2,382.40	\$10,946.32
2006-Series Fire Flow Upgrades – Carryover	\$382,248.00	\$369,439.18	\$0.00	\$369,439.18
2006-Series System Improvements – Carryover	\$1,822,161.00	\$1,900,161.58	\$1,744,161.00	\$1,744,161.00
General Water System Improvements - Carryover	\$32,000.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$3,274,898.68	\$2,627,604.66	\$2,903,048.88	\$3,446,000.98

CAPITAL IMPROVEMENT

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Capital Imp Lease	\$0.00	\$0.00	\$148,703.16	\$148,704.00
Miscellaneous	\$0.00	\$62,662.50	\$0.00	\$0.00
Equipment Purchase	\$0.00	\$0.00	\$16,302.00	\$0.00
MPC Principal	\$0.00	\$20,000.00	\$20,000.00	\$21,000.00
MPC Interest	\$0.00	\$17,337.50	\$17,337.00	\$16,548.00
CIP Project Expenses	\$0.00	\$600,000.00	\$4,860.00	\$600,000.00
Total Expenses	\$0.00	\$700,000.00	\$207,202.16	\$786,252.00
Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Government Agreements	\$0.00	\$600,000.00	\$151,285.00	\$600,000.00
Interest Income	\$0.00	\$0.00	\$0.00	\$0.00
Construction Tax Transfer	\$0.00	\$100,000.00	\$100,000.00	\$74,119.00
CIP Cash Carryover	\$306,652.45	\$0.00	\$350,735.29	\$394,818.13
Total Revenues	\$306,652.45	\$700,000.00	\$602,020.29	\$1,068,937.13
Fund Balance	\$306,652.45	\$0.00	\$394,818.13	\$282,685.13

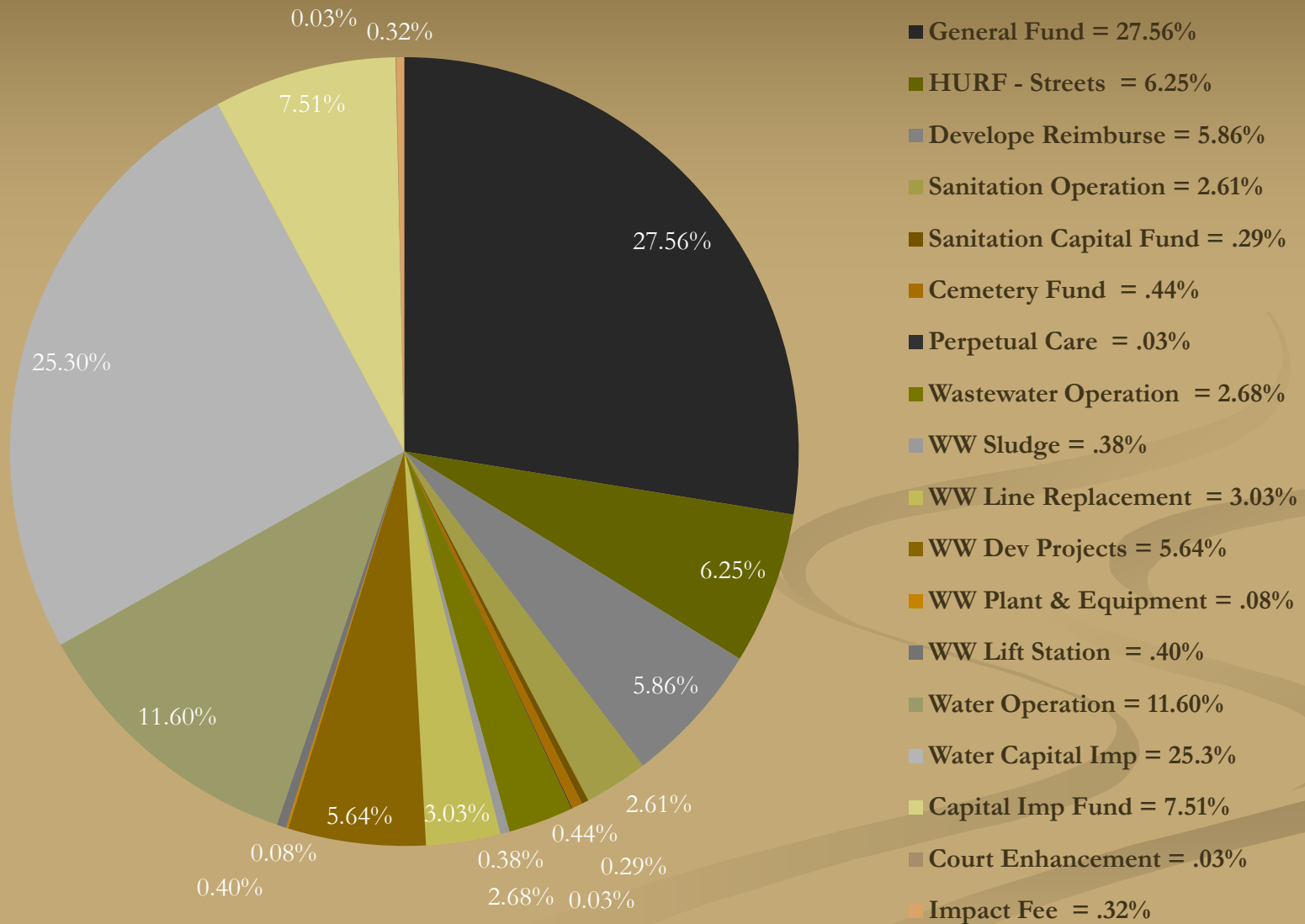
SALARY COMPARRISON



EXPENSE SUMMARY

Fund Description Expenses	2008-2009 Budget	2009-2010 Budget
General Fund = 27.56%	3,059,368.24	2,887,535.62
HURF - Streets = 6.25%	804,966.67	654,280.43
Develop Reimburse = 5.86%	609,000.00	613,431.88
Sanitation Operation = 2.61%	280,765.00	273,000.00
Sanitation Capital Fund = .29%	0.00	30,358.19
Cemetery Fund = .44%	59,508.95	45,582.51
Perpetual Care = .03%	5,000.00	3,500.00
Wastewater Operation = 2.68%	271,907.89	280,260.00
WW Sludge = .38%	40,240.34	40,000.00
WW Line Replacement = 3.03%	229,161.31	317,801.81
WW Dev Projects = 5.64%	526,496.55	591,051.70
WW Plant & Equipment = .08%	48,853.37	8,752.21
WW Lift Station = .40%	39,916.71	41,384.57
Water Operation = 11.60%	1,306,790.72	1,215,674.72
Water Capital Imp = 25.3%	2,571,023.59	2,650,303.62
Capital Imp Fund = 7.51%	700,000.00	786,252.00
Court Enhancement = .03%	0.00	2,900.00
Impact Fee = .32%	0.00	33,524.06
EXPENDITURES	10,552,999.34	10,475,593.31
ARRA Grant Fund	0.00	21,989,037.00
Grant Fund	51,465.65	1,932,632.41
TOTAL EXPENDITURES	10,604,464.99	34,397,262.73
Reflects an overall .73% DECREASE without Grants Which is a decrease of \$77,406		

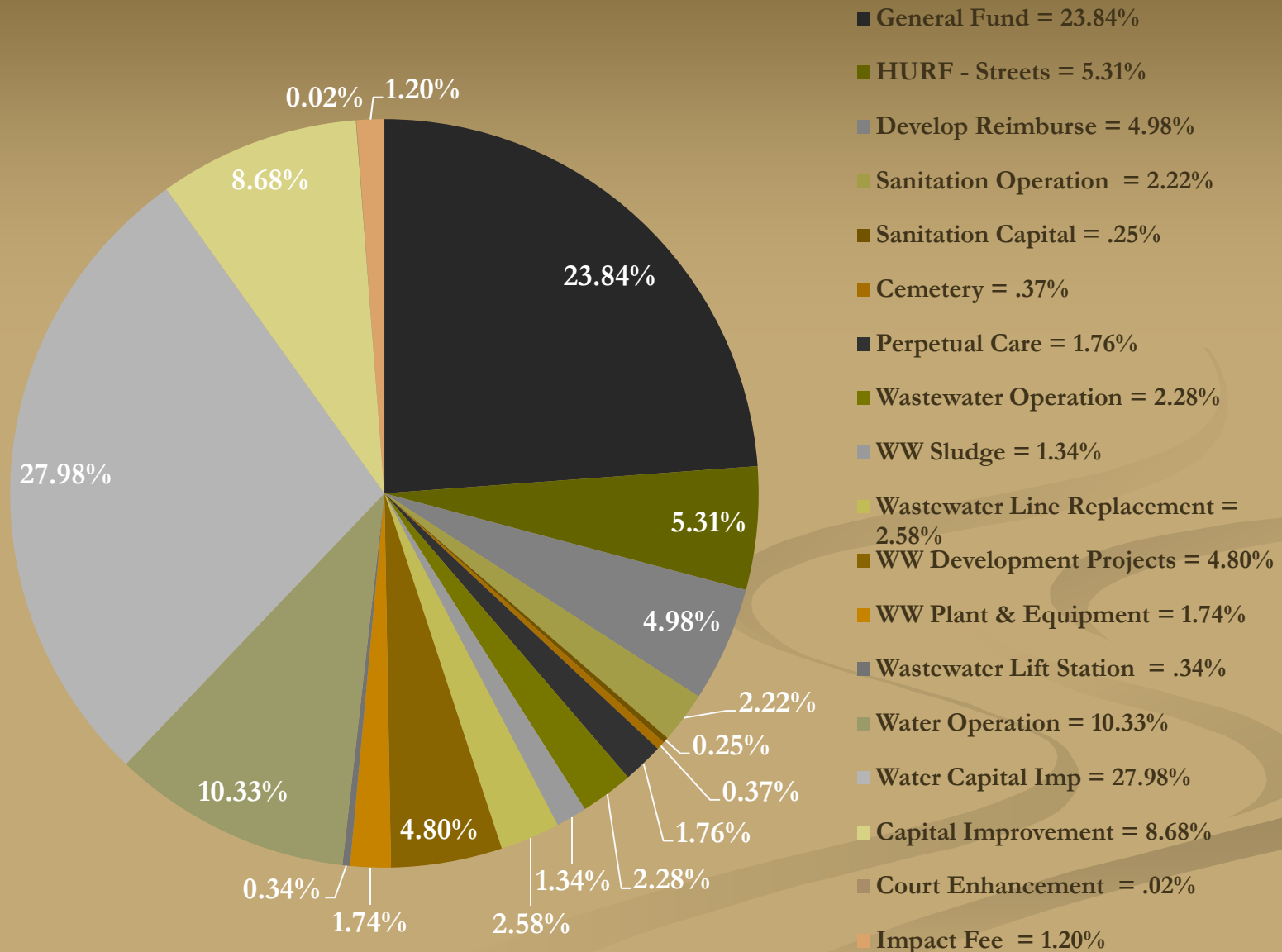
TOTAL EXPENSES



TOTAL REVENUES

Fund Description Revenues	2008-2009 Budget	2009-2010 Budget
General Fund = 23.84%	3,057,970.07	2,936,502.77
HURF - Streets = 5.31%	804,966.67	654,280.43
Develop Reimburse = 4.98%	609,000.00	613,431.88
Sanitation Operation = 2.22%	280,765.00	273,000.00
Sanitation Capital = .25%	341,301.43	30,358.19
Cemetery = .37%	59,508.95	45,582.51
Perpetual Care = 1.76%	227,436.36	216,434.00
Wastewater Operation = 2.28%	288,341.27	280,260.00
WW Sludge = 1.34%	27,522.98	165,595.63
Wastewater Line Replacement = 2.58%	229,161.31	317,801.81
WW Development Projects = 4.80%	526,496.54	591,051.70
WW Plant & Equipment = 1.74%	32,420.00	214,378.08
Wastewater Lift Station = .34%	39,916.72	41,384.57
Water Operation = 10.33%	1,362,067.00	1,272,767.52
Water Capital Imp = 27.98%	2,627,604.66	3,446,000.98
Capital Improvement = 8.68%	700,000.00	1,068,937.13
Court Enhancement = .02%	0.00	3,041.25
Impact Fee = 1.20%	0.00	147,227.68
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REVENUES	11,214,478.96	12,318,036.13
ARRA Grant Fund	0.00	21,989,037.00
Grant Fund	51,465.65	1,932,632.42
TOTAL REVENUES	11,214,478.96	34,307,073.13
Reflects an overall 9.84% increase or \$1,103,557		

TOTAL REVENUES



QUESTIONS

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